

The Effect of Academic Stress, Learning Behavior and Gadgets on Academic Achievement of Accounting Students

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ABSTRACT : The purpose of this study was to determine the effect of academic stress, learning behavior and gadgets on the academic achievement of accounting students. This research was conducted at the Faculty of Economics and Business, Udayana University, Accounting Study Program Class of 2018. The number of samples taken was 165 students, using a non-probability sampling method. The data was collected through a survey method with a questionnaire technique. The data analysis technique used to test the research hypothesis is multiple linear regression analysis. Based on the results of the analysis, it was found that academic stress had a negative effect on the academic achievement of accounting students, learning behavior had a positive effect on academic achievement of accounting students and gadgets had a positive effect on academic achievement of accounting students. This proves that the ability to manage academic stress, learning behavior and the use of gadgets is very important in academic achievement.

KEYWORDS: *academic stress, learning behavior, gadgets, academic achievement*

I. INTRODUCTION

Accounting education aims to educate a graduate to become a professional accountant. In this case, accounting education is one of the factors that have a big influence on the behavior of an accountant, because education itself can develop individual abilities.

Behavioral accounting research is a new field that is broadly related to the behavior of individuals, groups and business organizations, especially those related to accounting and auditing information processes. Studies of accountants' behavior or the behavior of non-accountants have been heavily influenced by the function of accountants and reports (Hofstede and Kinerd, 1970).

The latest phenomenon in 2020 is very different from the previous year where there were phenomena that occurred all over the world including Indonesia, namely the covid-19 virus. This virus causes all gathering activities in large numbers not to be carried out in order to minimize the spread of covid-19 in the community. This case has a profound impact on all workers and educational institutions at the elementary, junior high school, senior high school to tertiary education levels. With the appeal to work and study at home, all educational and non-educational institutions take advantage of technological developments to be able to carry out normal activities

Academic learning achievement is the result of the learning process that has been carried out and is a form of the final score given by the teacher / lecturer to see the quality of student abilities expressed in the form of symbols, numbers, letters or sentences that can describe the results achieved by students. However, to get good learning achievement is not easy for students, it requires optimal effort. But there are problems that often arise in the teaching and learning process, often found by students who are not able to achieve learning achievements that are equivalent to their intelligence abilities.

Learning achievement can be interpreted as real skills that can be measured by knowledge, attitudes, and skills as an active interaction between learning subjects and learning objects during the teaching and learning process to achieve learning outcomes (Sunarsi, 2017). Learning achievement can be interpreted as the achievement of academic achievement can be influenced by internal and external factors. external factors). The introduction of the factors that influence academic achievement is needed to understand how changes in these determinants are related to changes in achievement, so that in the end it becomes a recommendation for policy making in accounting education.

Student success in achieving academic achievement is influenced by several factors, such as how academic stress affects a student, how learning behavior is in understanding courses and the function of gadgets so that students can achieve the best performance.

In the learning process, the thing that often hits is boredom, especially when in the classroom for some people. This boredom tends to turn into a state that makes students stressed or it can be called academic stress, stress is a psychological symptom that we often encounter in everyday life where every individual has experienced it. According to Handoko (2008) Stress is a condition of tension that affects the emotions of thinking processes and a person's condition. In general, someone considers stress to be a negative condition that causes physical and mental illness.

Oktamiati & Putri (2014) revealed that one of the stresses caused by school is academic stress. Academic stress is stress that comes from the teaching and learning process or things related to learning activities or better known as academic pressure and peer pressure.

According to Hamalik (1983: 139), one of the factors that comes from within oneself is learning behavior. Learning behavior is a person's habits, willingness and learning skills (Ginting, 2003: 3 in Dwi Hastuti, 2003). The phenomenon that often occurs is that students are very dependent on the lecturers as much as the material provided in lectures. The lecture model that is delivered by the lecturer often affects students' understanding of the lecture material. According to Suwardjono (1999) in Dwi Hastuti (2003), the learning process is a planned activity and lectures are activities to strengthen students' understanding of knowledge material as a result of independent learning activities. Rampengan (1998) argues that learning behavior is a habit of learning carried out by individuals repeatedly so that it becomes automatic or takes place spontaneously.

Gadgets are an information technology which nowadays has become a trend or lifestyle for the community. The use of gadgets by students can affect student learning behavior because the use of these gadgets is very broad, for example to be able to search and study material on the internet, communicate on social media, play games and even listen to songs and by influencing learning behavior it can also cause it to rise. or decreased student achievement.

The Covid-19 phenomenon that occurred in the middle of this year disturbed the learning process of students and lecturers. With the existence of technology in the form of gadgets, it is very helpful for students to carry out online classes that use several applications for online lectures. Of course, not all of these online lectures run smoothly because of the many loopholes that occur when studying online such as signal interference, limited quota and so on.

The emphasis in this research is academic achievement, academic stress, learning behavior and gadgets which are part of the individual aspects that affect the ethical attitudes of accounting students. Academic achievement is the perfection achieved by a person in thinking, feeling and doing. Learning achievement shows the level of ability a student has in receiving, understanding, and assessing information obtained from the teaching and learning process which results in letters or numbers.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

College students have a high risk of stress and are exposed to a variety of stressors. The stress experienced by students that occurs in schools / colleges is called academic stress (Barseli & Irdil, 2017). This study confirms the Mc Clelland's theory of needs and learning theory which explains that a person has needs and behavior in learning that can provide self-achievement motivation if the individual has the desire to achieve it. Use of Mc Clelland's needs theory and learning theory in this hypothesis for know individual behavior in achieving good academic achievement such as the effect of academic stress on student academic achievement. Nordiansyah's (2005) research result states that there is a significant relationship between stress and student academic achievement. The results are similar to the research of Tamara & Chris (2018: 120) that there is a significant relationship between stress conditions and academic achievement.

H1: Academic stress has a negative effect on the academic achievement of accounting students.

Student learning behavior while in college will affect a student's academic achievement. Matters related to good learning behavior can be seen from the habit of attending lessons, reading habits, visits to the library and the habit of facing exams (Marita et al, 2008). Good learning behavior will lead to a maximum understanding of learning. This research confirms Mc Clelland's theory of needs and learning theory which explains that a person has needs and behavior in learning that can motivate self-achievement if the individual has the desire to achieve it. The use of Mc Clelland's theory of needs and learning theory in this hypothesis is to determine individual behavior in achieving good academic achievement, such as the effect of learning behavior on student academic achievement. The results of Hanifah's (2001) study state that learning behavior has a positive and significant effect on student academic achievement.

H2: Learning behavior has a positive effect on the academic achievement of accounting students

Gadgets are media that function as modern and practical communication tools as well as easy internet access today (Putri, 2016). Gadgets have many functions apart from communicating, making it easier to find information and learning and can also be used as entertainment media to watch videos, listen to music, students in the use of technology can have positive and negative effects on their users. This study confirms the Mc Clelland's theory of needs and learning theory which explains that a person has needs and behavior in learning that can provide self-achievement motivation if the individual has the desire to achieve it. Use of Mc Clelland's

needs theory and learning theory in this hypothesis for know individual behavior in achieving good academic achievement such as the effect of gadgets on student academic achievement. The research results of Gilang, Harpito, Kusumanto & Zulmiriyanto (2018) state that the use of gadgets has a positive effect on student academic achievement.

H3: Gadgets have a positive effect on academic achievement of accounting students.

III. METHODS

This research was conducted at the Faculty of Economics and Business, Udayana University (FEB UNUD). The scope of this research is the 2018 class of accounting students at FEB UNUD Class of 2018 who have taken the Behavioral Accounting course.

The population in this study were 165 active students of the Accounting Study Program, Faculty of Economics and Business, University of Udayana, who are currently taking behavioral accounting courses. The sample in this study were accounting students of the Faculty of Economics and Business, Udayana University, class of 2018. The method of determining the sample in this study used purposive sampling technique. Purposive sampling technique is a sampling technique with certain considerations (Sugiyono, 2017). The criteria are active students who are currently taking behavioral accounting courses. The criteria used in determining the sample are students of the accounting study program at the Faculty of Economics and Business, Udayana University, batch 2018 who are active who are currently pursuing behavioral accounting.

Multiple linear regression analysis in this study was conducted to determine the influence and direction of the independent variable's influence on the dependent variable, or whether it has a positive or negative effect which is processed using the Statistical Package for Social Science (SPSS) program. The dependent variable in this study is Academic Achievement. The independent variables in this study are intellectual intelligence, emotional intelligence, spiritual intelligence and learning behavior. The multiple linear regression model in this study is shown by the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \dots \dots \dots (1)$$

Information :

Y = Academic Achievement α

α = Constant

$\beta_1, 2, 3$ = Regression Coefficient of Independent Variable

X_1 = Academic Stress

X_2 = Learning Behavior

X_3 = Gadget

e = Residual Error

IV. RESULTS AND DISCUSSION

Results of Multiple Linear Regression Analysis

This study uses multiple linear regression equations to determine the effect of competence and work motivation on the readiness of students majoring in accounting in facing the era of the industrial revolution 4.0. The results of multiple linear regression are presented in Table 1.

Table 1.
Multiple Linear Regression Test Results

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error			
(Constant)	3,383	0,70		1,974	0,000
Academic Stress (X1)	-0,009	0,001	-0,403	-7,291	0,000
Learning Behavior (X2)	0,007	0,001	0,322	5,288	0,000
Gadgets (X3)	0,007	0,001	0,272	4,858	0,000
Adjust R Square	0,634				
F Value	95,831				
F Sig	0,000				

Primary Data, 2021

Based on the information in Table 1 above shows the regression coefficient value of the independent variable competence (X1), work motivation (X2) and the constant value of the dependent variable student readiness (Y), then the multiple linear regression equation is obtained as follows:

$$Y = 3.383 - 0.009 X_1 + 0.007 X_2 + 0.007 X_3$$

The Effect of Academic Stress on Academic Achievement of Accounting Students

The t value of the academic stress variable is -7.291 while the t-table value is 1.974 and the t-test significance value is 0.000, which is greater than $\alpha = 0.05$, so H₀ is rejected. This means that academic stress has a negative effect on the academic achievement of accounting students, so that the first hypothesis in this study is accepted.

The effect of academic stress on the academic achievement of accounting students in this study was tested by proving the first hypothesis where the results obtained were that the first hypothesis was rejected. These results indicate that the variable academic stress has a negative effect on the academic achievement of accounting students. These results indicate that the higher the academic stress of the students, the lower the academic achievement of accounting students. This shows that it means that decreasing academic stress will increase student academic achievement

This study confirms the Mc Clelland's theory of needs and learning theory which explains that a person has needs and behavior in learning that can provide self-achievement motivation if the individual has the desire to achieve it. Use of Mc Clelland's needs theory and learning theory in this hypothesis for know individual behavior in achieving good academic achievement such as the effect of academic stress on student academic achievement. This study is in line with the research by Nordiansyah (2005) which states that there is a significant relationship between stress and student academic achievement. The results are similar to the research of Tamara & Chris (2018: 120) that there is a significant relationship between stress conditions and academic achievement

Based on the results of this study it can be concluded that students majoring in accounting have high academic stress so that it can reduce student academic achievement. Academic stress that is owned by students majoring in accounting at the Faculty of Economics and Business, Udayana University will make students feel depressed which can lead to a decrease in the quality of learning and student academic achievement. The ability to manage academic stress is very important, because one of the actions that can be taken to reduce academic stress is to manage this stress so that students will be able to have good learning outcomes so that academic achievement will increase.

The Effect of Learning Behavior on Academic Achievement

The t value of the learning behavior variable is 5.288 while the t table value is 1.974 and the t-test significance value is 0.000, which is smaller than $\alpha = 0.05$, so H₀ is rejected. This means that learning behavior has a positive effect on the academic achievement of accounting students, so that the second hypothesis in this study is accepted.

The effect of learning behavior on the academic achievement of accounting students in this study was tested by proving the second hypothesis where the results obtained were that the second hypothesis was accepted. These results indicate that the learning behavior variable has a positive effect on the academic achievement of accounting students. These results indicate that the higher the learning behavior of students, the higher the academic achievement of accounting students.

This study confirms the Mc Clelland's theory of needs and learning theory which explains that a person has needs and behavior in learning that can provide self-achievement motivation if the individual has the desire to achieve it. Use of Mc Clelland's needs theory and learning theory in this hypothesis for know individual behavior in achieving good academic achievement such as the influence of learning behavior on student academic achievement. This study is in line with Hanifah's research (2001) which states that learning behavior has a positive and significant effect on student academic achievement.

Based on the results of this study it can be concluded that students majoring in accounting have high learning behavior so that they can increase student academic achievement effective / good learning behavior belonging to students majoring in accounting at the Faculty of Economics and Business, Udayana University will enable students to improve their academic performance

The Effect of Gadgets on Academic Achievement

The t value of the work gadget variable is 4.858, while the t table value is 1.974 and the t-test significance value is 0.000, which is smaller than $\alpha = 0.05$, so H₀ is rejected. This means that work motivation has a positive effect on the readiness of students majoring in accounting in facing the world of work in the industrial revolution era 4.0, so the second hypothesis in this study is accepted.

The influence of Gadgets on the academic achievement of accounting students in this study was tested by proving the third hypothesis where the results obtained were that the third hypothesis was accepted. These results indicate that the gadget variable has a positive effect on the academic achievement of accounting students. These results indicate that the higher the learning behavior of students, the higher the academic achievement of accounting students. The use of gadgets includes factors from outside the student / I that can affect student academic achievement. Based on the results of this study, it can be concluded that the behavior of accounting students in using gadgets can increase student academic achievement.

This study confirms the Mc Clelland's theory of needs and learning theory which explains that a person has needs and behavior in learning that can provide self-achievement motivation if the individual has the desire to

achieve it. Use of Mc Clelland's needs theory and learning theory in this hypothesis for know individual behavior in achieving good academic achievement such as the effect of gadgets on student academic achievement. This research is in line with the research of Gilang, Harpito, Kusumanto & Zulmiriyanto (2018) which states that the use of gadgets affects student academic achievement.

Determination Coefficient Test (R^2)

The coefficient of determination generated from this study when viewed from the Adjusted R Square value is 0.634. The value of the coefficient of determination test results can be seen in Table 4.8, it can be illustrated that 63.4 percent of student readiness can be explained by the variables of academic stress, learning behavior and gadgets, while the remaining 36.6 percent of accounting students' academic achievement is influenced by other variables outside the regression model used.

Model Feasibility Test (F Test)

Based on the test results shown in Table 1, the feasibility of the model shows that the F test value is 95.831 with a p-value (Sig.F) of 0.000 less than the value of $\alpha = 0.05$. This shows that the equation model in this study is feasible to use.

V. CONCLUSION

Theoretically this research supports Mc Clelland's Need Theory and Learning Theory which can motivate students to obtain good academic achievement. This study found that the readiness of students majoring in accounting is influenced by academic stress, learning behavior and gadgets which are very important for students to have, because education and work require high achievement. This academic achievement is an important asset for the acceptance of students that can be used in the world of work and make it easier for students to adapt to the work environment and decision making. Practically this research provides additional information about the factors that can affect student academic achievement. In addition, this research can be used for educational institutions to be able to develop student academic achievement in order to create better human resources.

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